MINUTES

MONTANA SENATE
60th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By **CHAIRMAN JIM ELLIOTT**, on February 16, 2007 at
9:00 A.M., in Room 405 Capitol.

ROLL CALL

Members Present:
Sen. Jim Elliott, Chairman (D)
Sen. Jerry W. Black (R)
Sen. Jeff Essmann (R)
Sen. Kelly Gebhardt (R)
Sen. Kim Gillan (D)
Sen. Dan Harrington (D)
Sen. Christine Kaufmann (D)
Sen. Sam Kitzenberg (D)
Sen. Jim Peterson (R)
Sen. Bob Story Jr. (R)

Members Excused: Sen. Trudi Schmidt (D)

Members Absent: None.

Staff Present: Lee Heiman, Legislative Branch
Lois O'Connor, Committee Secretary

Audio Committees: These minutes are in outline form only. They
provide a list of participants and a record of official action
taken by the committee. The link to the audio recording of the
meeting is available on the Legislative Branch website.

Committee Business Summary:
Hearing & Date Posted: HB 470, 2/6/2007; SB 419, 2/6/2007
Executive Action: SB 418, HB 419

00:00:16
HEARING ON SB 470

Opening Statement by Sponsor:

00:01:15 **SEN. JIM ELLIOTT (D), SD 7,** opened the hearing on **SB 470,** Make grantor trusts pass-through entities for tax withholding and reporting.

Proponents' Testimony:

00:06:44 Brenda Gilmer, Attorney, Montana Department of Revenue (DOR)

00:08:13 David Hunter, Deputy Director, Montana Department of Revenue (DOR)

Opponents' Testimony: None.

Informational Testimony: None.

Questions from Committee Members and Responses:

00:10:04 Sen. Jeff Essmann to Ms. Gilmer, DOR

00:12:36 Sen. Kim Gillan to Ms. Gilmer, DOR

00:14:32 Sen. Gillan to Mr. Hunter, DOR

00:16:07 Sen. Essmann to Mr. Hunter, DOR, rereferred to Ms. Gilmer, DOR

00:17:01 Sen. Robert Story to Ms. Gilmer, DOR

00:18:44 Sen. Story to Mr. Hunter, DOR

00:20:59 Sen. Story to Ms. Gilmer, DOR

00:23:15 Sen. Gillan to Ms. Gilmer, DOR

00:24:03 Sen. Essmann to Mr. Hunter, DOR

00:25:44 Sen. Essmann to Ms. Gilmer, DOR

00:27:38 Sen. Gillan to Ms. Gilmer, DOR

00:29:43 Sen. Story to Ms. Gilmer, DOR

Closing by Sponsor:

00:33:02 Sen. Elliott

HEARING ON HB 419

Opening Statement by Sponsor:

00:37:14 **REP. ROGER KOOPMAN (R), HD 70,** opened the hearing on **HB 419,** Revise fuel taxes.

Proponents' Testimony: None.

Opponents' Testimony: None.

Informational Testimony: None.

Questions from Committee Members and Responses:

00:40:12 Sen. Christine Kaufmann to Rep. Koopman

00:41:01 Sen. Story to Rep. Koopman

00:42:33 Sen. Elliott to Sen. Story

Closing by Sponsor:

00:43:56 Rep. Koopman

Discussion:

00:44:29 Sen. Elliott

00:45:57 Sen. Peterson to Sen. Elliott

EXECUTIVE ACTION ON SB 418

00:47:01 **Motion: SEN. GEBHARDT moved that SB 418 DO PASS.**

Discussion:

00:47:13 Sen. Kelly Gebhardt

00:48:06 Sen. Story

00:49:11 Sen. Elliott

00:49:26 Sen. Peterson

00:50:02   Sen. Jerry Black to Sen. Elliott rereferred to Sen.
           Story

00:51:04   Sen. Kaufmann

00:52:34   Sen. Elliott

00:53:21   Sen. Essmann

00:54:05   Sen. Story

00:55:00   **Vote**: Motion that SB 418 DO PASS carried unanimously
           by voice vote. SEN. SCHMIDT was excused.

EXECUTIVE ACTION ON HB 419

00:55:51   **Motion**: **SEN. GEBHARDT moved that HB 419 BE CONCURRED
           IN.**

           Discussion:

00:56:15   Sen. Gillan

00:56:43   Sen. Gebhardt

00:58:07   Sen. Peterson

00:58:32   **Vote**: Motion that HB 419 BE CONCURRED IN carried
           unanimously by voice vote. SEN. SCHMIDT was excused.
           SEN. GEBHARDT will carry.

Discussion:

00:59:43   Sen. Gillan

ADJOURNMENT

Adjournment: 11:00 A.M.

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SEN. JIM ELLIOTT, Chairman

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LOIS O'CONNOR, Secretary

JE/lo

Additional Exhibits:

EXHIBIT([tas35aad.pdf](tas35aad.pdf))